

STAND. COM. REP. NO.

903

Honolulu, Hawaii

FEB 28 , 2025

RE: H.B. No. 303
H.D. 2

Honorable Nadine K. Nakamura
Speaker, House of Representatives
Thirty-Third State Legislature
Regular Session of 2025
State of Hawaii

Madame:

Your Committee on Finance, to which was referred H.B. No. 303, H.D. 2, entitled:

"A BILL FOR AN ACT RELATING TO HEALTHCARE PRECEPTORS,"

begs leave to report as follows:

The purpose of this measure is to amend the Healthcare Preceptor Income Tax Credit by expanding the types of providers who are eligible to receive tax credits for acting as preceptors and adding the Director of Health and residency programs with eligible students to the Preceptor Credit Assurance Committee.

Your Committee received testimony in support of this measure from the Department of Health; University of Hawai'i System; Hawaii Health Systems Corporation Corporate Board of Directors; Hawai'i State Center for Nursing; Healthcare Association of Hawaii; Hawai'i Academy of Physician Assistants; Hawai'i Pacific Health; Hawaii Primary Care Association; Kaiser Permanente Hawai'i; The Queen's Health Systems; Hawaii State Chiropractic Association; Hawai'i-American Nurses Association; Hawaii Medical Association; and one individual. Your Committee received comments on this measure from the Department of Taxation; Tax Foundation of Hawaii; Hawaii Pharmacists Association; and numerous individuals.

As affirmed by the record of votes of the members of your Committee on Finance that is attached to this report, your

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Committee is in accord with the intent and purpose of H.B. No. 303, H.D. 2, and recommends that it pass Third Reading.

Respectfully submitted on
behalf of the members of the
Committee on Finance,



KYLE T. YAMASHITA, Chair



